

# Volunteer Income Tax Assistance Grant Program

## Frequently Asked Questions

### Eligibility

#### **1. What are the eligibility requirements?**

Applicants must meet the following criteria to be eligible to file an application for funding under the VITA Grant Program:

- Be classified as one of the following:
  - A private or public non-profit organization qualifying for tax exemption under IRC 501, including but not limited to educational institutions, faith-based or community organizations;
  - A state or local government agency, including Native American Tribal governments; or
  - A regional, statewide, or local coalition with one lead organization that meets one of the eligibility criteria stated above. The applicant organization must have a significant role in the coalition.
- Must be in compliance with Civil Rights reporting requirements, OMB guidance, and federal tax filing and payment requirements;
- Have the capacity to electronically file federal tax returns; and
- Provide documentation to substantiate matching funds on a dollar-for-dollar basis for grant funds requested.

A detailed list of the eligibility requirements can be found in Publication 4671, *VITA Grant Program Overview and Application Package*. This publication will be available on July 1, 2008.

#### **2. Can an affiliate of a non-profit organization apply for the VITA Grant?**

In order to apply for the VITA grant, an applicant must be classified as one of the following types of entities:

- a. A private or public non-profit organization that qualifies for tax exemption under IRC Section 501; or
- b. A state or local government agency.

An affiliate of a national organization that has obtained tax exempt status under IRC 501(c) is not eligible to apply for a VITA grant under the national organization's 501(c) exempt status. In this case, the organization which was issued the tax exemption under Section 501(c) must make application for the VITA Grant.

#### **3. The eligibility requirements indicate that a coalition lead must have a substantive role in the coalition. Do they have to operate a VITA site?**

No. A lead organization can have a substantive role without actually operating a VITA site. For example, the lead organization may be the champion of the coalition and coordinate the activities, secure funding, and identify members.

#### **4. Can I apply if I currently operate a VITA site?**

Yes, if you meet the eligibility criteria (see Question 1 for eligibility requirements).

**5. *I'd like to expand the services at my VITA site; will I be considered for a grant?***

Yes, if you meet the eligibility criteria (see Question 1 for eligibility requirements).

**6. *Does the lead agency need an EFIN or SIDN?***

No. An EFIN and SIDN is required for each site. The lead agency does not have to operate a VITA site.

**7. *Can I apply for the grant if I do not currently operate a VITA site? How will this impact my consideration for the grant?***

Yes, you may apply as long as you meet the eligibility requirements. Prior performance is a consideration during the ranking process so you will not receive the maximum points awarded for this criterion during the technical evaluation.

**8. *When applying on behalf of a coalition, can a non-profit member without a substantive role apply?***

No. The agency applying must play a substantive role in the coalition.

**9. *I cannot locate a copy of my determination letter from IRS. How can I obtain another copy?***

Contact the Tax Exempt and Government Entities Customer Service Line at 1-877-829-5500 for a copy of your determination letter issued by the IRS, or a suitable substitute with the required language recognizing you as an organization exempt under IRC Section 501(c).

**10. *If applying on behalf of a coalition, do all partners receiving the funds have to be a 501(c)3?***

No. Only the grant applicant must be a 501(c)3.

**11. *Concerning the relationship between large and small/national and local partners, at what level should they apply?***

The partner should apply only one time, only one proposal will be given consideration. Partners should discuss this among themselves and come to an agreement.

**12. *United Way is the lead for a coalition, but they do not sponsor a site. Can they apply for the grant on behalf of all coalition members?***

Yes. The lead organization does not have to coordinate a site; the lead agency must have a conversation with their members to determine the best way to apply. The proposal must include information about the sites supported by the coalition.

**13. *Can a small partner that is not part of a coalition be considered for the grant?***

Yes. All complete applications submitted where the applicant meets eligibility will be considered.

**14. *Can a proposed site submit an application without an EFIN or SIDN?***

Yes, as long as the site meets the eligibility criteria.

**15. *Will the smaller partners that reach the target population be given consideration?***

Yes, consideration will be given to all applicants who meet eligibility criteria.